

KidsPeace Consolidated Debtors**Debtor****Case No. (If known)****Form 4. LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS****UNITED STATES BANKRUPTCY COURT****EASTERN DISTRICT DISTRICT OF PA**

Following is a list of the debtor's creditors holding the 30 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 30 largest unsecured claims. If a minor child is one of the creditors holding the 30 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

Name of creditor and complete mailing address, including zip code.	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM (if secured also state value of security)
1 KidsPeace Corporation 4085 Independence Drive Schnecksville, PA 18078	KidsPeace Corporation 4085 Independence Drive Schnecksville, PA 18078	Related Company Debt				\$111,117,120.04
2 Pension Benefit Guaranty Corporation Office of the Chief Counsel 1200 K Street, NW Washington, DC 20005-4026	Pension Benefit Guaranty Corporation Attn: Att: Michael Baird Office of the Chief Counsel 1200 K Street, NW Washington, DC 20005-4026 Tel: (202) 326-4020 , ext. 6222 Fax: 202-326-4114 Email: baird.michael@pbgc.gov	PBGC \$107 million (total claim)				\$101,300,000.00
3 Schiff Hardin, LLP 233 South Wacker Drive, Suite 6600 c/o counsel to UMB Bank indenture trustee for the Lehigh County General Purpose Authority Revenue Bonds Chigaco, IL 60606	Schiff Hardin, LLP Attn: Att: Rick L. Frimmer, Esq. 233 South Wacker Drive, Suite 6600 c/o counsel to UMB Bank indenture trustee for the Lehigh County General Purpose Authority Revenue Bonds Chigaco, IL 60606 Tel: 312.258.5500 Fax: 312.258.5600 Email: rfrimmer@schiffhardin.com	Bond PA Bonds \$55 million (total claim)				\$25,721,747.40

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4 NY New York City Board Of Education Div Of Bus & Admin, Rm 1503 65 Court Street Brooklyn, NY 11201	NY New York City Board Of Education Div Of Bus & Admin, Rm 1503 65 Court Street Brooklyn, NY 11201	Credit Claim				\$1,281,961.65
5 Mt Iron Buhl Independent School District No. 712 5529 Emerald Ave. Mountain Iron, MN 55768	Mt Iron Buhl Independent School District No. 712 5529 Emerald Ave. Mountain Iron, MN 55768	Service				\$538,447.19
6 Salisbury Twp. School District 1140 Salisbury Road Allentown, PA 18103	Salisbury Twp. School District 1140 Salisbury Road Allentown, PA 18103	Service				\$133,270.15
7 W1 Affiliates LLC 40044 Chuckwalla Trail Cave Creek, AZ 85331	W1 Affiliates LLC 40044 Chuckwalla Trail Cave Creek, AZ 85331	Trade				\$103,162.97
8 Adp Inc 1 Adp Blvd Roseland, NJ 07068	Adp Inc 1 Adp Blvd Roseland, NJ 07068	Trade				\$85,328.07
9 ACC Pharmacy Dbas Discover Rx 3036 Emrick Blvd Bethlehem, PA 18020	ACC Pharmacy Dbas Discover Rx 3036 Emrick Blvd Bethlehem, PA 18020	Trade				\$84,647.47

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10 Afi Foodservice LLC 1 Ikea Drive Elizabeth, NJ 07207	Afi Foodservice LLC 1 Ikea Drive Elizabeth, NJ 07207	Trade				\$69,052.02
11 WV Department of Health & Human Resources Cost Report & Settlement Coord Office Of Accountability And Management Reporting One Davis Square Suite 304 Charleston, WV 25301	WV Department of Health & Human Resources Cost Report & Settlement Coord Office Of Accountability And Management Reporting One Davis Square Suite 304 Charleston, WV 25301	Government				\$58,271.00
12 Ppl Electric Utilities Po Box 25222 Lehigh Valley, PA 18002-5222	Ppl Electric Utilities Po Box 25222 Lehigh Valley, PA 18002-5222	Trade				\$52,251.35
13 The Hartford-Priority Accounts Group Benefits Division Po Box 8500-3690 Philadelphia, PA 19178-3690	The Hartford-Priority Accounts Group Benefits Division Po Box 8500-3690 Philadelphia, PA 19178-3690	Trade				\$38,524.85
14 U G I Corporation Po Box 71203 Philadelphia, PA 19176	U G I Corporation Po Box 71203 Philadelphia, PA 19176	Trade				\$31,605.85
15 PA Unemployment Comp. Seventh & Forster Streets P.O. Box 60848 Harrisburg, PA 17106-0848	PA Unemployment Comp. Seventh & Forster Streets P.O. Box 60848 Harrisburg, PA 17106-0848	Trade				\$30,962.51

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16 Prestige Packaging, Inc. Po Box 378 1953 West Point Pike West Point, PA 19486	Prestige Packaging, Inc. Po Box 378 1953 West Point Pike West Point, PA 19486	Trade				\$30,446.19
17 Carbon Lehigh Intermediate Unit 4210 Independence Drive Schnecksville, PA 18078	Carbon Lehigh Intermediate Unit 4210 Independence Drive Schnecksville, PA 18078	Trade				\$27,390.00
18 Velocity Technology Solutions 850 Third Avenue 10Th Floor New York, NY 10022	Velocity Technology Solutions 850 Third Avenue 10Th Floor New York, NY 10022	Trade				\$21,222.18
19 Howard Research & Development Dba Town Center East Business Trust One Galleria Tower 13355 Noel Rd. Ste. 950 Dallas, TX 75240	Howard Research & Development Dba Town Center East Business Trust One Galleria Tower 13355 Noel Rd. Ste. 950 Dallas, TX 75240	Trade				\$17,642.82
20 Marsh Usa, Inc. P.O. Box 281915 Atlanta, GA 30384	Marsh Usa, Inc. P.O. Box 281915 Atlanta, GA 30384	Trade				\$16,702.00
21 W B Mason Co Inc Po Box 55840 Boston, MA 02205-5840	W B Mason Co Inc Po Box 55840 Boston, MA 02205-5840	Trade				\$16,674.55
22 Johnson Controls Po Box 905240 Charlotte, NC 28290-5240	Johnson Controls Po Box 905240 Charlotte, NC 28290-5240	Trade				\$13,750.00

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23 Valley Doors & Hardware 1436 W. Liberty Street Allentown, PA 18102	Valley Doors & Hardware 1436 W. Liberty Street Allentown, PA 18102	Trade				\$13,053.00
24 On-Line Power Service, Inc. 503 Zucksville Road Easton, PA 18043	On-Line Power Service, Inc. 503 Zucksville Road Easton, PA 18043	Trade				\$12,318.29
25 Core Bts, Inc. Po Box 774419 4419 Solutions Center Chicago, IL 60677-4004	Core Bts, Inc. Po Box 774419 4419 Solutions Center Chicago, IL 60677-4004	Trade				\$12,000.00
26 Hill Wallack LLP 777 Township Line Road Suite 250 c/o Laudenslager, Teresa Yardley, PA 19067	Hill Wallack LLP Attn: Att: Joanne Rathgaber 777 Township Line Road Suite 250 c/o Laudenslager, Teresa Yardley, PA 19067 Tel: 215-340-0400 Fax: (215) 579-9248	Litigation	x		x	
27 Cohen, Feeley, Altemose, Margolis & Rambo 2851 Baglyos Circle Suite 200 c/o Margaret Mary Rice Bethlehem, PA 18020	Cohen, Feeley, Altemose, Margolis & Rambo Attn: Att: Steven Margolis 2851 Baglyos Circle Suite 200 c/o Margaret Mary Rice Bethlehem, PA 18020 Tel: 610-625-2100 Fax: 610-332-2722	Litigation	x		x	

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28 Johnson & Webbert 160 Capitol Street Suite 3 c/o Neil, Kathy Augusta , ME 4332	Johnson & Webbert Attn: Att: Mathew S. Keegan 160 Capitol Street Suite 3 c/o Neil, Kathy Augusta , ME 4332 Tel: 207-623-5110 Fax: (207) 622-4160	Litigation	x		x	
29 Harris Beach PLLC 100 Wall St c/o State of New York Workers' Compensation Board New York, NY 10005	Harris Beach PLLC 100 Wall St c/o State of New York Workers' Compensation Board New York, NY 10005 Tel: (212) 687-0100	Litigation	x		x	
30 Manufacturers and Traders Trust Co. 2003 South Easton Road, Suite 204 Doylestown, PA 18901	Manufacturers and Traders Trust Co. Attn: Att: William E. Johnson, Vice President 2003 South Easton Road, Suite 204 Doylestown, PA 18901 Tel: (267) 800-7012	Bond Georgia Bonds -deficiency undetermined at this juncture				

**Form 2. DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF PA**

In re KidsPeace Consolidated Debtors
Debtor

Case No. _____

Chapter 11

I, William Iseman, the President and Chief Executive Office of the company named above as Debtor in these bankruptcy cases, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 30 Largest Unsecured Claims, and that it is true and correct to the best of my information and belief.

Dated: Tuesday, May 21, 2013

Signature



William Iseman

President and Chief Executive Office
KidsPeace Consolidated Debtors